# Instructions and FAQs for

# FINANCIAL DISCLOSURE REPORT SITE

Welcome to OSHPD's Financial Disclosure Report site, where you can view and save financial disclosure reports submitted by California's 450 hospitals and 1,200 long-term care facilities. Annual reports also include a Summary Individual Disclosure Report (SIDR), which summarizes key data fields and includes numerous calculations.

The data on this site is updated continuously, and includes reports as <u>originally submitted</u> by each health facility and <u>as audited</u> by OSHPD, beginning with annual reports for periods ending in 2002 for hospitals and 2001 for LTC facilities. Depending on facility, hospital quarterly reports may be available for periods ending as early as 2001.

## Instructions for Getting a Report

### ■ Search or Select Reports

Reports are found using two methods:

1) *Search* for reports by report type, report period range, and either the facility name, city, county, ZIP code, or OSHPD ID:

- Select **Hospital Annual, Long Term Care**, or Hospital Quarterly.
- Select the **From Year** and **To Year** (or From Quarter and To Quarter) to set the beginning and end range for reports, which are based on each report's report period end date.
- Enter a **Facility Name**, **City**, **County**, **ZIP Code**, or **OSHPD ID** in the Search box. Partial entries are OK.
- As names of facilities appear click on the one that matches your search criteria.
- Click the **Go** button

2) *Select* all reports by report type for a single report period year (or report year and quarter):

- Select **Hospital Annual, Long Term Care**, or Hospital Quarterly.
- Select the **Report Year** (or Report Year and Quarter) from the selection box on the right side.
- Click the **Go** button.

### ■ View a Report

To view a report:

- Search for a report.
- When the report row displays, click on one of the row's **Submitted PDF, Submitted Excel, Audited PDF, or Audited Excel** icons.

- A File Download box will open in 5 to 15 seconds.

  *If a file download box does not open then a pop-up blocker on your computer may be preventing the File Download box from displaying.*
  *To temporarily override the pop-up blocker press the Ctrl key at the same time as you click the icon. The File Download box will then display.*

- Click **Open**.

## ■ Save an Opened Report

To save a report:

- Search for or select the report.

- When the report row displays, click on one of the row's **Submitted PDF, Submitted Excel, Audited PDF, or Audited Excel** icons.

- A File Download box will open.

  *If a file download box does not open, then a pop-up blocker on your computer may be preventing the File Download box from displaying.*
  *To temporarily override the pop-up blocker press the Ctrl key at the same time as you click the icon. The File Download box will then display.*

- Click **Save**.

- Choose the location where you want to save the report.

Hint: For easy reference, when viewing or saving a report, it is suggested that you save the file to your desktop. If you are saving more than one report, it is advised that you also change the filename.

## ■ Print Selected Pages

The hospital annual and LTC facility annual reports are formatted to print on letter-size paper and are 137 and 41 pages, respectively. If you are interested in printing selected pages instead of the entire report, use the tables below to determine which pages to print and the related page range.

The hospital quarterly report is 5 pages, and is also formatted to print on letter-size paper.

# Hospital Annual Financial Disclosure Report

| Report Page | Description | PDF Begin | PDF End |
|---|---|---|---|
| SIDR * | Summary Individual Disclosure Report | 1 | 5 |
| 0 | General Information | 6 | 6 |
| 1 | Hospital Description | 7 | 8 |
| 2 | Services Inventory | 9 | 10 |
| 3.1 – 3.4 | Related Hospital Information | 11 | 14 |
| 4 | Patient Utilization Statistics | 15 | 17 |
| 4.1 | Patient Utilization Statistics by Payer | 18 | 19 |
| 5 | Balance Sheet – Unrestricted Fund | 20 | 21 |
| 5.1 | Supplemental Long–term Debt Information | 22 | 23 |
| 5.2 | Statement of Changes in Property, Plant & Equipment | 24 | 24 |
| 6 | Balance Sheet – Restricted Fund | 25 | 26 |
| 7 | Statement of Changes in Equity | 27 | 27 |
| 8 | Income Statement | 28 | 30 |
| 9 | Statement of Cash Flows | 31 | 31 |
| 10 * | Summary of Revenue and Costs | 32 | 39 |
| 12 | Gross & Net Patient Revenue by Payer | 40 | 51 |
| 14 | Other Operating Revenue | 52 | 52 |
| 15 | Physician & Student Compensation – Revenue Producing Centers | 53 | 58 |
| 16 | Physician & Student Comp – Non–Revenue Producing Centers | 59 | 61 |
| 17 | Expense Trial Balance – Revenue Producing Centers | 62 | 69 |
| 18 | Expense Trial Balance – Non–Revenue Producing Centers | 70 | 77 |
| 19 | Cost Allocation – Statistical Basis | 78 | 89 |
| 20 * | Cost Allocation | 90 | 107 |
| 20a | Cost Allocation – Short Form | 108 | 113 |
| 21 | Direct Payroll Costs – Revenue Producing Centers | 114 | 123 |
| 21.1 | Contract Labor Costs – Revenue Producing Centers | 124 | 125 |
| 22 | Direct Payroll Costs – Non–Revenue Producing Centers | 126 | 135 |
| 22.1 | Contract Labor Costs – Non–Revenue Producing Centers | 136 | 137 |

**\*** Completed by OSHPD

# LTC Facility Integrated Disclosure and Medi-Cal Cost Report

| Report Page | Description | PDF Begin | PDF End |
|---|---|---|---|
| SIDR * | Summary Individual Disclosure Report | 1 | 4 |
| 1 | General Information | 5 | 5 |
| 2.1 – 2.2 | Facility Description and Services Inventory | 6 | 7 |
| 3.1 – 3.3 | Related Persons and Organizations | 8 | 10 |
| 4.1 | Patient Days by Payer | 11 | 11 |
| 4.2 | Revenue Information by Payer | 12 | 13 |
| 4.3 | Other Census and Revenue Information | 14 | 14 |
| 5.1 – 5.2 | Balance Sheet – General Fund | 15 | 18 |
| 5.3 – 5.4 | Supplemental Long–Term Debt Info / Medi–Cal Adjustment | 19 | 20 |

| Report Page | Description | PDF Begin | PDF End |
|---|---|---|---|
| 6 | Balance Sheet – Restricted Fund | 21 | 21 |
| 7 | Statement of Changes in Equity | 22 | 22 |
| 8 | Income Statement | 23 | 24 |
| 9 | Statement of Cash Flows | 25 | 25 |
| 10.1 | Expense Trial Balance Worksheet | 26 | 28 |
| 10.2 – 10.4 | Adjustments to Trial Balance Expenses | 29 | 32 |
| 11 – 11.3 | Allocation of Indirect Costs to Direct Costs | 33 | 36 |
| 12.1 – 12.2 | Labor Report | 37 | 40 |
| 13 | Ancillary Services Cost Per Day | 41 | 41 |

\* Completed by OSHPD

## Frequently Asked Questions

**Q1.  How large are the reports and what is their file format?**

A1.  Each hospital annual report is approximately 1.2 Mb and consists of 137 pages, while each LTC annual report is about 300 Kb and consists of 41 pages. Hospital quarterly reports are about 30 Kb and consist of 5 pages. All files are in Portable Document Format (.pdf) or MS Excel and set-up to print on letter-sized (8.5" x 11") paper.

**Q2.  When are financial disclosure reports due?**

A2.  By law, annual financial disclosure reports are due four months after the end of the reporting period, which is typically the facility's fiscal year end date. An extension of up to 90 days may be granted.

Quarterly reports are due within 45 days after the close of each calendar quarter. An extension of 30 days may be granted.

**Q3.  What are some reasons why a facility does not appear in search results?**

A3.  There are several possible reasons, such as the report is not yet due, the report is delinquent, the facility is closed, the facility has placed its beds in suspense, or the facility has changed its name.

Note: All hospital locations do not submit a separate report. Many operate under a consolidated license, meaning its financial data are combined with its parent facility.

**Q4.  What is the difference between a "Submitted" report and an "Audited" report?**

A4.  The "Submitted" report contains the original data submitted by the facility. The "Audited" report contains all corrections made by the facility and OSHPD during the desk auditing process and any optional data fields calculated by OSHPD. The "Audited" report is available only after OSHPD completes its desk audit. (Note – Medi-Cal rates for LTC facilities are based on the "Submitted" report.)

**Q5:** **Why are some pages blank or appear to be missing data?**

**A5:** OSHPD completes certain pages and data fields for the hospital annual and LTC annual reports. These pages and data fields will be blank on the "Submitted" report and completed on the "Audited" report. Additionally, some LTC facility pages are completed only by Medi-Cal providers, and will be blank on both the "Submitted" and "Audited" reports for non-Medi-Cal providers. A summary of the calculated fields and LTC facility pages completed only by Medi-Cal providers follows:

<u>Calculated Fields on Hospital Annual Disclosure Report</u>
Page 10 – All fields
Page 17 – Columns 12, 13, and 14
Page 18 – Columns 12 and 14
Page 19 – Columns 4, 5, 8, 11, 12, 13, and 17
Page 20 – All fields
Pages 21 – Columns 1 though 21 (odd only), lines 150, 225, and 405; and column 25
Page 21.1 – Columns 1 and 3, lines 150, 225, and 405
Page 22 – Columns 1 though 21 (odd only), lines 10, 50, 150, 200, 300, 350, and 370; and column 25
Page 22.1 – Column 1, lines 10, 50, 150, 200, 300, 350, and 370

<u>Calculated Fields and Medi-Cal Provider Pages on LTC Facility Integrated Disclosure and Medi-Cal Cost Report</u>
Page 5.4 – Completed only by Medi-Cal providers
Pages 10.3 and 10.4 – Completed only by Medi-Cal providers
Page 11.3 – All fields
Page 13 – Completed only by Medi-Cal providers

**Q6.** **When is the Summary Individual Disclosure Report (SIDR) produced and how does this information differ from that contained in the annual report?**

**A6.** The SIDR is produced whenever an annual report is requested and will reflect either the "Submitted" or "Audited" report selected. The SIDR includes key financial and utilization data that are reported by the facility (e.g., number of patient days and net income) and calculated by OSHPD (e.g., occupancy rate and operating margin).

**Q7.** **Why does the hospital SIDR based on the "Audited" report contain more information than the SIDR based on the "Submitted" report?**

**A7.** As noted in Question 5 above, OSHPD completes several fields in the Hospital Annual Disclosure Report, including Page 10, which is then used to produce the SIDR. Page 10 is a summary of revenue and costs that can only be produced after the cost allocation (Pages 19 and 20) have been completed by OSHPD.

**Q8.** **How do I obtain hospital annual financial disclosure reports for periods ending before 2002?**

**A8.** Hardcopy reports are available from 1980 to the present. There is a charge of $20 per hospital report and $18 per LTC facility report. Please contact OSHPD's Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at hircweb@oshpd.ca.gov for ordering and pricing.

**Q9.** **Does OSHPD provide a product that contains all reports? If so, is there a charge for this product?**

A9.    **Hospital annual data:** OSHPD provides complete sets of all hospital annual reports submitted from 2002 to the present (for no charge) via download at:

Complete Set of Hospital Annual Financial Data

Hospital data for 1980 to 2001 is available (for a charge) on CD. Please contact HIRC at (916) 326-3802 or at hircweb@oshpd.ca.gov for ordering and pricing information.

**LTC facility annual data:** OSHPD provides complete sets of all LTC facility annual reports submitted from 1980 to the present (for a charge) on CD. Please contact HIRC at (916) 326-3802 or at hircweb@oshpd.ca.gov for ordering and pricing information.

**Q10.    Who do I contact if I have questions about a facility and/or a report?**

A10.    If you have general or technical questions about this site, a facility, or a report, please contact OSHPD's Healthcare Information Resource Center (HIRC) at (916) 326-3802 or at hircweb@oshpd.ca.gov. If HIRC is unable to answer your question, they will contact the appropriate data program representatives.